



Entrypoints for International Advocacy on Tax Justice

A Feminist Approach

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Content

1. A Feminist Approach to Tax Principles
2. Women as Taxpayers
3. Women's Needs and Requirements
4. Other Taxpayers and the Impact of their Actions
5. Recommendations

1. Objectives of Taxation

- Raise Revenues in an equitable manner
- Redistribute income and wealth
- Regulate the economy and society
- Re-price goods and services
- Recognise the role of ecosystems
- Represent citizens/states as taxpayers

1. Missing Objective

- A gender approach
- Leveling the field based on needs

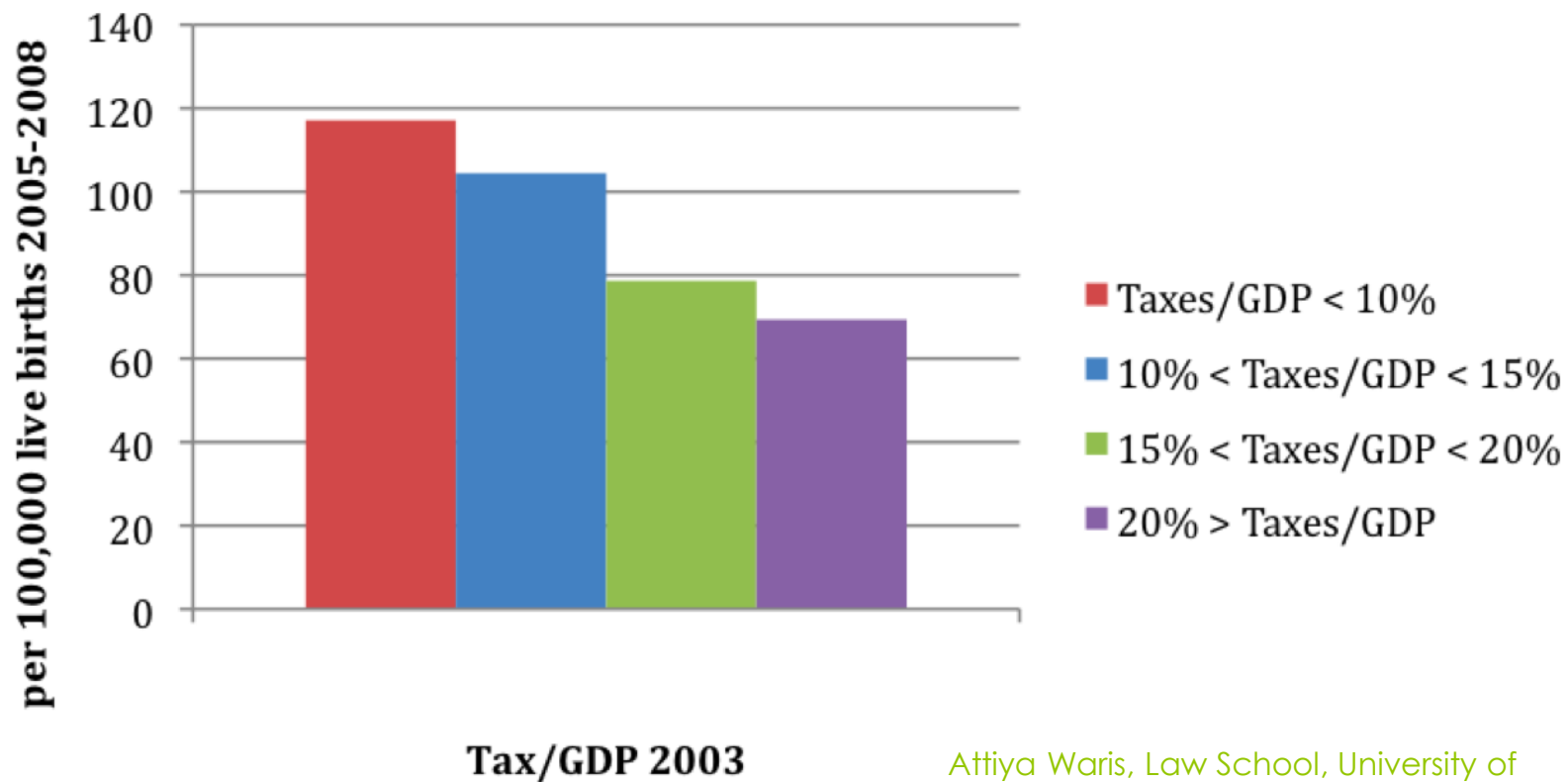
2. Women as Taxpayers IFFs are Already a Gendered



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3. Women's Needs and Requirements

Figure 13. Maternal mortality ratio
African countries

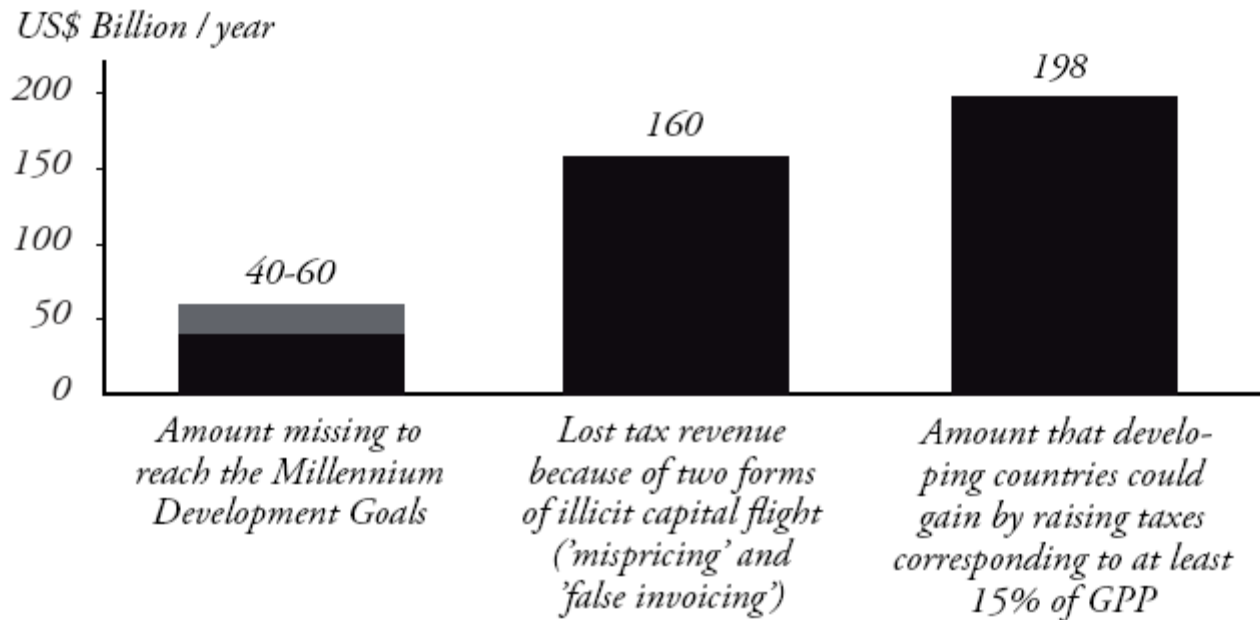


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4. Other Taxpayers: Africa

- 854 billion to 1.8 trillion 1970-2008 (GFI 2010)
- Sub-Saharan Africa 700 billion 1970-2008 (Ndikumana & Boyce 2011)
- Grew at an average rate of 11.9% per annum
- Outwiping debts of \$250 billion in 2008
- Less than Asia and LA in total numbers, more as percentage of national income (BNI)
- Highest rate of poor (living on less than \$1.25 per day) **47.5 %** in 2008

**AMOUNT NEEDED TO REACH THE MDGs, AS WELL AS
LOST TAX REVENUE AND POTENTIAL TAX REVENUE**



Source: Estimations from the World Bank, Christian Aid (2008), 'Death and taxes: the true toll of tax dodging', and Aciton Aid (2009), 'Accounting for poverty: how international tax rules keep pople poor'

5. Recommendations

- Change in methods of budget presentations
- UN treaty recognizing right to resource linkage
- State recognition of rights requiring resources
- Re-assessment of budget, exemptions, waivers in terms of lost revenue for potential services and public goods
- Respect for human rights treaties
- Upgrade UN Tax Committee



Where are the Women???

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